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HOUSE BILL 343

48TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2008

INTRODUCED BY

Nathan P. Cote

AN ACT

RELATING TO TAXATION; PROVIDING AN EXEMPTION FOR A PORTION OF
THE TRIP TAX OR WEIGHT DISTANCE TAX IMPOSED ON THE
TRANSPORTATION OF BIODIESEL FUEL.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-15-3.1 NMSA 1978 (being Laws 1943,
Chapter 125, Section 12, as amended) is amended to read:

"7-15-3.1. TRIP TAX--COMPUTATION.--

A. For the purpose of providing funds for the
construction, maintenance, repair and reconstruction of this
state's public highways, a use fee, to be known as the "trip
tax", is imposed in lieu of registration fees and the weight
distance tax on the registrant, owner or operator of any
foreign-based commercial motor carrier vehicle that is:

(1) not registered in this state under

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1 interstate registration;

2 (2) not registered in this state under
3 proportional registration;

4 (3) not subject to a valid reciprocity
5 agreement;

6 (4) not registered as a foreign commercial
7 motor carrier vehicle under short-term registration;

8 (5) not registered under an allocation of one-
9 way rental fleet vehicles; and

10 (6) not exempted from registration and the
11 payment of any registration fees and not exempted from the
12 payment of the trip tax under Section 65-5-3 NMSA 1978.

13 B. Except as provided otherwise in Subsections C
14 and D of this section, the trip tax shall be computed as
15 follows:

16 (1) when the gross vehicle weight or
17 combination gross vehicle weight exceeds twelve thousand pounds
18 but does not exceed twenty-six thousand pounds, seven cents
19 (\$.07) a mile for mileage to be traveled on the public highways
20 within New Mexico, measured from the point of entering the
21 state to the point of destination or place of leaving the
22 state;

23 (2) when the gross vehicle weight or
24 combination gross vehicle weight exceeds twenty-six thousand
25 pounds and does not exceed fifty-four thousand pounds, twelve

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1 cents (\$.12) a mile for mileage to be traveled on the public
2 highways within New Mexico, measured from the point of entering
3 the state to the point of destination or place of leaving the
4 state;

5 (3) when the gross vehicle weight or
6 combination gross vehicle weight exceeds fifty-four thousand
7 pounds and does not exceed seventy-two thousand pounds, fifteen
8 cents (\$.15) a mile for mileage to be traveled on the public
9 highways within New Mexico, measured from the point of entering
10 the state to the point of destination or place of leaving the
11 state; and

12 (4) when the gross vehicle weight or
13 combination gross vehicle weight exceeds seventy-two thousand
14 pounds, sixteen cents (\$.16) a mile for mileage to be traveled
15 on the public highways within New Mexico, measured from the
16 point of entering the state to the point of destination or
17 place of leaving the state.

18 C. The department, by regulation, shall establish a
19 procedure for the issuance of prepaid trip permits for:

20 (1) trips by a single vehicle or a fleet of
21 vehicles for the purpose of:

22 (a) custom harvesting operations; or

23 (b) the transportation of goods or

24 passengers between the state and Mexico; or

25 (2) any vehicle that is unable to declare at

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1 the time of entering the state the point of destination or
2 place of leaving the state.

3 D. Prepaid trip permits established pursuant to
4 Subsection C of this section shall be sold in increments of no
5 less than fifty dollars (\$50.00). Any portion not used prior
6 to one year from the date of issuance shall not be refundable.
7 Prepaid trip permits shall not be transferable between a
8 registrant, owner or operator and another registrant, owner or
9 operator. Charges against the prepaid trip permit shall be
10 based on the computations specified in Subsection B of this
11 section.

12 E. All motor vehicles for which the tax is computed
13 under Subsection B of this section shall pay a tax that is
14 three-fourths of the tax computed under Subsection B of this
15 section for the miles that the motor vehicle is transporting
16 biodiesel fuel to a location in New Mexico. For the purposes
17 of this subsection, "biodiesel" means a renewable,
18 biodegradable, monoalkyl ester combustible liquid fuel that is
19 derived from agricultural plant oils or animal fats and that
20 meets American society for testing and materials standard
21 specification for biodiesel fuel, B100, blend stock for
22 distillate fuels."

23 Section 2. Section 7-15A-6 NMSA 1978 (being Laws 1988,
24 Chapter 73, Section 33, as amended) is amended to read:

25 "7-15A-6. TAX RATE FOR MOTOR VEHICLES OTHER THAN BUSES--
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1 REDUCTION OF RATE FOR ONE-WAY HAULS.--

2 A. For on-highway operations of motor vehicles
3 other than buses, the weight distance tax shall be computed in
4 accordance with the following schedule:

5	Declared Gross Weight	Tax Rate
6	(Gross Vehicle Weight)	(Mills per Mile)
7	26,001 to 28,000	11.01
8	28,001 to 30,000	11.88
9	30,001 to 32,000	12.77
10	32,001 to 34,000	13.64
11	34,001 to 36,000	14.52
12	36,001 to 38,000	15.39
13	38,001 to 40,000	16.73
14	40,001 to 42,000	18.05
15	42,001 to 44,000	19.36
16	44,001 to 46,000	20.69
17	46,001 to 48,000	22.01
18	48,001 to 50,000	23.33
19	50,001 to 52,000	24.65
20	52,001 to 54,000	25.96
21	54,001 to 56,000	27.29
22	56,001 to 58,000	28.62
23	58,001 to 60,000	29.93
24	60,001 to 62,000	31.24
25	62,001 to 64,000	32.58

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1	64,001 to 66,000	33.90
2	66,001 to 68,000	35.21
3	68,001 to 70,000	36.52
4	70,001 to 72,000	37.86
5	72,001 to 74,000	39.26
6	74,001 to 76,000	40.71
7	76,001 to 78,000	42.21
8	78,001 and over	43.78.

9 B. All motor vehicles for which the tax is computed
10 under Subsection A of this section shall pay a tax that is two-
11 thirds of the tax computed under Subsection A of this section
12 if:

13 (1) the motor vehicle is customarily used for
14 one-way haul;

15 (2) forty-five percent or more of the mileage
16 traveled by the motor vehicle for a registration year is
17 mileage that is traveled empty of all load; and

18 (3) the registrant, owner or operator of the
19 vehicle attempting to qualify under this subsection has made a
20 sworn application to the department to be classified under this
21 subsection for a registration year and has given whatever
22 information is required by the department to determine the
23 eligibility of the vehicle to be classified under this
24 subsection and the vehicle has been so classified.

25 C. All motor vehicles for which the tax is computed

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1 under Subsection A or B of this section shall pay a tax that is
2 three-fourths of the tax computed under Subsection A or B of
3 this section for the miles that the motor vehicle is
4 transporting biodiesel fuel to a location in New Mexico. For
5 the purposes of this subsection, "biodiesel" means a renewable,
6 biodegradable, monoalkyl ester combustible liquid fuel that is
7 derived from agricultural plant oils or animal fats and that
8 meets American society for testing and materials standard
9 specification for biodiesel fuel, B100, blend stock for
10 distillate fuels."

11 Section 3. EFFECTIVE DATE.--The effective date of the
12 provisions of this act is July 1, 2008.

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